

Article - Tax - General

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§11–106.

(a) In this section, “Agreement” means the Streamlined Sales and Use Tax Agreement as adopted by the member states of the Streamlined Sales and Use Tax Project on November 12, 2002.

(b) (1) Subject to the provisions of this subsection, the State of Maryland hereby adopts the Streamlined Sales and Use Tax Agreement as adopted by the member states of the Streamlined Sales and Use Tax Project on November 12, 2002.

(2) The adoption of the Agreement by the State of Maryland as provided in this section is contingent on the enactment of legislation by the U.S. Congress consenting to the Agreement and authorizing states that are parties to the Agreement to require remote sellers to collect and remit the sales and use taxes of those states.

(3) Within 90 days after the enactment of legislation by the U.S. Congress consenting to the Agreement and authorizing states that are parties to the Agreement to require remote sellers to collect and remit the sales and use taxes of those states, the Comptroller shall prepare and submit to the Governor and, subject to § 2-1246 of the State Government Article, the Senate Budget and Taxation Committee and the House Committee on Ways and Means proposed regulations and draft legislation that:

(i) identify and implement:

1. any changes to State statutes, regulations, or policies that need to be made in order to bring the State into compliance with the Agreement; and

2. any other changes to State laws that would not be required but that the Comptroller recommends should reasonably be made in connection with implementing the Agreement; and

(ii) for each change identified under item (i) of this paragraph:

1. estimates the impact of that change on State sales and use tax revenue; and

2. identifies and explains any fiscal or policy issues that would be associated with the change.

(c) Notwithstanding the adoption of the Agreement under this section, unless and until further legislation is enacted by the General Assembly to implement necessary changes to bring the State in compliance with the Agreement:

(1) no provision of the Agreement in whole or in part invalidates or amends any provision of the law of this State;

(2) adoption of the Agreement does not amend or modify any other provision of this title or other law of this State; and

(3) implementation of any condition of the Agreement in this State, whether adopted before, at, or after adoption of the Agreement by this State, must be by the action of this State.

(d) (1) (i) The Agreement adopted by this section binds and inures only to the benefit of this State and the other member states.

(ii) No person, other than a member state, is an intended beneficiary of the Agreement.

(iii) Any benefit to a person other than a state must be established by the law of this State and the other member states and not by the terms of the Agreement.

(2) (i) No person shall have any cause of action or defense under the Agreement or by virtue of the State's adoption of the Agreement.

(ii) No person may challenge, in any action brought under any provision of law, any action or inaction by any department, agency, or other instrumentality of this State, or any political subdivision of this State, on the ground that the action or inaction is inconsistent with the Agreement.

(3) No law of this State, or the application thereof, may be declared invalid as to any person or circumstance on the ground that the provision or application is inconsistent with the Agreement.

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